

## University of Mississippi eGrove

---

Publications of Accounting Associations, Societies,  
and Institutes

---

Accounting Archive

1954

# Georgia Society of Certified Public Accountants, Inc., History for the 5-year period June 1949 through May 1953; History for the 5-year period June 1949 through May 1953

Georgia Society of Certified Public Accountants

Follow this and additional works at: [https://egrove.olemiss.edu/acct\\_inst](https://egrove.olemiss.edu/acct_inst)

Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

Georgia Society of Certified Public Accountants, "Georgia Society of Certified Public Accountants, Inc., History for the 5-year period June 1949 through May 1953; History for the 5-year period June 1949 through May 1953" (1954). *Publications of Accounting Associations, Societies, and Institutes*. 181.

[https://egrove.olemiss.edu/acct\\_inst/181](https://egrove.olemiss.edu/acct_inst/181)

This Article is brought to you for free and open access by the Accounting Archive at eGrove. It has been accepted for inclusion in Publications of Accounting Associations, Societies, and Institutes by an authorized administrator of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

# HISTORY

For the 5-Year Period June  
1949 Through May 1953

The Georgia Society of  
Certified Public Accountants, Inc.

## INTRODUCTION

On April 16, 1949 the Committee on History and Archives of the Georgia Society prepared and printed in booklet form the first history of the Society, from 1888-1948.

The purpose of this booklet is to bring that history up-to-date for the succeeding five years.

---

Society Officers and Trustees . . . . .	2
Chapter Officers . . . . .	4
Annual Meetings . . . . .	8
Annual Accounting Institutes . . . . .	10
Awarding of Certificates . . . . .	11
Growth of the Society . . . . .	12
Service on A. I. A. Council and Committees . . . . .	12
Special Committee on Revision of By-Laws . . . . .	14
Special Committee on Cooperation With Bankers . . . . .	14
Special Committee on Hospital Accounting . . . . .	14
Small Practitioners Committee . . . . .	15
Public Relations . . . . .	15
Inter-American Accountants Conference . . . . .	15
Georgia Conference of Lawyers and C. P. A.'s . . . . .	15
New Chapter 1949 . . . . .	15
Columbus Chapter Donates Library . . . . .	16
Deaths . . . . .	16
Charter Revision . . . . .	16
Members of Georgia State Board of Accountancy . . . . .	16
Certificates Issued by the Georgia Board February 1949-May 1953 . . . . .	18

## Society Officers and Trustees

### Officers:

#### President:

1949	T. S. Mauldin, Albany
1950	Henry W. Neill, Augusta
1951	S. M. Wellborn, Jr., Columbus
1952	John M. Read, Rome
1953	Hugh M. Mercer, Atlanta

#### Vice-Presidents:

1949	John W. Crouch, Albany Edwin H. Henderson, Atlanta W. L. Heinrich, Augusta J. H. Willis, Columbus Truman Clifton, Macon F. M. Nash, Jr., Rome Claude B. Moats, Savannah
1950	Eugene E. McAlpine, Albany H. M. Heckman, Athens Hugh M. Mercer, Atlanta Fleming M. Love, Jr., Augusta Louis P. Dowdell, Columbus C. R. Bush, Macon H. W. Martin, Jr., Rome Bernard A. Lazard, Savannah
1951	T. S. Mauldin, Albany H. M. Heckman, Athens Roy L. Ward, Atlanta Louis K. Bell, Augusta Louis P. Dowdell, Columbus Louis Hansford, Macon J. W. Cooper, Rome Bernard A. Lazard, Savannah
1952	P. L. McCollum, Albany H. M. Heckman, Athens Robert S. Lyman, Atlanta Elliott C. Serotta, Augusta Leo J. Leonard, Columbus Robert H. Fincher, Macon George C. Slickman, Rome Bernard A. Lazard, Savannah
1953	John E. Lee,* Albany Homer A. Black, Athens Ben W. Brannon, Atlanta Elliott C. Serotta, Augusta Wm. F. Loflin, Sr., Columbus

\*Succeeded during the year by T. J. Crittenden

## Society Officers and Trustees

**Bernard Houston, Macon**  
**Robert Hardin, Rome**  
**William A. Mills, Savannah**

**Secretary:**

1949-1953    Lyle E. Campbell, Atlanta

**Treasurer:**

1949            S. M. Wellborn, Jr., Columbus

1950-1951    Ralph E. Wilgus, Atlanta

1952-1953    Edwin H. Henderson, Atlanta

**Bulletin Editor:**

1949            Embry M. Kendrick, Atlanta

1950            Roy L. Ward, Atlanta

1951-1952    Ben W. Brannon, Atlanta

1953            Elizabeth A. Sterling, Atlanta

**Trustees:**

1949            Henry W. Neill, Augusta, Chairman

Percy L. Bardin, Atlanta

Harry E. Fourcher, Jr., Macon

John M. Read, Rome

Sydney T. Lee, Savannah

Del R. Paige, Atlanta, Ex-officio

1950            S. M. Wellborn, Jr., Columbus, Chairman

W. R. Osborn, Atlanta

Harry E. Fourcher, Jr., Macon

John M. Read, Rome

Henry F. Meyer, Savannah

T. S. Mauldin, Albany, Ex-officio

1951            John M. Read, Rome, Chairman

Embry M. Kendrick, Atlanta

Fleming M. Love, Jr., Augusta

Harry E. Fourcher, Jr., Macon

Hugh M. Mercer, Atlanta

Henry W. Neill, Augusta, Ex-officio

1952            Hugh M. Mercer, Atlanta, Chairman

Embry M. Kendrick, Atlanta

T. J. Crittenden, Dawson

Harry E. Fourcher, Jr., Macon

Fleming M. Love, Jr., Augusta

S. M. Wellborn, Jr., Columbus, Ex-officio

1953            Harry E. Fourcher, Jr., Macon, Chairman

H. M. Heckman, Athens

Embry M. Kendrick, Atlanta

Leo J. Leonard, Columbus

Bernard A. Lazard, Savannah

John M. Read, Rome, Ex-officio

The Officers are also Trustees

## Chapter Officers

### Albany:

1948-1949:	Chairman	Edward E. O'Kelley
	Vice-Chairman	John W. Crouch
	Secretary and Treasurer	Eugene E. McAlpine
1949-1950:	Chairman	Eugene E. McAlpine
	Vice-Chairman	P. James McCollum
	Secretary and Treasurer	D. Frank Thompson
1950-1951:	Chairman	T. S. Mauldin
	Vice-Chairman	C. R. Simmons
	Secretary and Treasurer	D. Frank Thompson (recalled to armed forces)
	Secretary and Treasurer	J. E. Lee, Jr. (unexpired term of Thompson)
1951-1952:	Chairman	P. James McCollum
	Vice-Chairman	Frank A. Bilton
	Secretary and Treasurer	J. E. Lee, Jr.
1952-1953:	Chairman	J. E. Lee, Jr. (resigned Decem- 1952—moved out of state)
	Chairman	T. J. Crittenden (unexpired term of Lee)
	Vice-Chairman	Charles Anderson
	Secretary and Treasurer	C. R. Simmons

### Athens (Organized 1949):

1949-1950:	Chairman	H. M. Heckman
	Vice-Chairman	E. M. Mount
	Secretary and Treasurer	T. R. Perry
1950-1951:	Chairman	H. M. Heckman
	Vice-Chairman	E. M. Mount
	Secretary and Treasurer	T. R. Perry
1951-1952:	Chairman	H. M. Heckman
	Vice-Chairman	E. M. Mount
	Secretary and Treasurer	L. E. Rice
1952-1953:	Chairman	Homer A. Black
	Vice-Chairman	E. M. Mount
	Secretary and Treasurer	L. E. Rice

### Atlanta:

1948-1949:	Chairman	Edwin H. Henderson
	Vice-Chairman	Ben W. Brannon
	Vice-Chairman	Hugh M. Mercer
	Secretary	A. J. Bows, Jr.
	Treasurer	Harry Mathewson

## Chapter Officers

1949-1950:	Chairman	Hugh M. Mercer
	Vice-Chairman	A. J. Bows, Jr.
	Secretary	J. L. Lambert
	Treasurer	Roy L. Ward
1950-1951:	Chairman	Roy L. Ward
	Vice-Chairman	Frank J. McKibben
	Secretary	Hugh R. Smith
	Treasurer	Campbell Napier
1951-1952:	Chairman	Robert S. Lyman
	Vice-Chairman	Campbell Napier
	Secretary	E. F. Gardner
	Treasurer	E. Paul Johnson
1952-1953:	Chairman	Ben W. Brannon
	Vice-Chairman	E. Paul Johnson
	Secretary	A. M. Sterling
	Treasurer	C. M. Hamrick, Jr.

### Augusta:

1948-1949:	Chairman	W. L. Heinrich
	Vice-Chairman	Andrew Cothran
	Secretary and Treasurer	Louis K. Bell
1949-1950:	Chairman	Fleming M. Love, Jr.
	Vice-Chairman	Louis K. Bell
	Secretary and Treasurer	Harold B. Henderson
1950-1951:	Chairman	Louis K. Bell
	Vice-Chairman	Harold B. Henderson
	Secretary and Treasurer	Edwin H. Johnson
1951-1952:	Chairman	Elliott C. Serotta
	Vice-Chairman	Edwin H. Johnson
	Secretary and Treasurer	Harold B. Henderson
1952-1953:	Chairman	Elliott C. Serotta
	Vice-Chairman	Edwin H. Johnson
	Secretary and Treasurer	Roy B. McCutcheon, Jr.

### Columbus:

1948-1949:	Chairman	J. H. Willis
	Vice-Chairman	Louis P. Dowdell
	Secretary and Treasurer	Leo J. Leonard
1949-1950:	Chairman	Louis P. Dowdell
	Vice-Chairman	Roy Burns
	Secretary and Treasurer	Leo J. Leonard
1950-1951:	Chairman	Louis P. Dowdell
	Vice-Chairman	Leo J. Leonard
	Secretary	J. H. Willis
	Treasurer	E. E. O'Kelley

## Chapter Officers

1951-1952:	Chairman	Leo J. Leonard
	Vice-Chairman	E. E. O'Kelley
	Secretary	C. O. MacNeely
	Treasurer	Ben Z. Holmes
1952-1953:	Chairman	Wm. F. Loflin, Sr.
	Vice-Chairman	Walter R. Jennings
	Secretary	Frank P. Hempstead
	Treasurer	John D. Abernathy

### Macon:

1948-1949:	Chairman	Truman W. Clifton
	Vice-Chairman	H. E. Fourcher, Jr.
	Secretary and Treasurer	R. H. Fincher
1949-1950:	Chairman	C. R. Bush
	Vice-Chairman	Truman W. Clifton
	Secretary and Treasurer	R. H. Fincher
1950-1951:	Chairman	Louie D. Hansford
	Vice-Chairman	R. H. Fincher
	Secretary and Treasurer	W. A. Walker
1951-1952:	Chairman	R. H. Fincher
	Vice-Chairman	Louie D. Hansford
	Secretary and Treasurer	W. A. Walker
1952-1953:	Chairman	Bernard Houston
	Vice-Chairman	Louie D. Hansford
	Secretary and Treasurer	W. A. Walker

### Rome:

1948-1949:	Chairman	F. M. Nash, Jr.
	Vice-Chairman	J. W. Cooper
	Secretary and Treasurer	H. L. Dix
1949-1950:	Chairman	H. W. Martin, Jr.
	Vice-Chairman	Robert E. Hardin
	Secretary and Treasurer	T. M. Raine
1950-1951:	Chairman	J. W. Cooper
	Vice-Chairman	George C. Slickman
	Secretary and Treasurer	Robert E. Hardin
1951-1952:	Chairman	George C. Slickman
	Vice-Chairman	Robert E. Hardin
	Secretary and Treasurer	Ernest J. Rudert
1952-1953:	Chairman	Robert E. Hardin
	Vice-Chairman	Ernest J. Rudert
	Secretary and Treasurer	Robert L. Bowling

## Chapter Officers

### Savannah:

1948-1949:	Chairman	Claude Moats
	Vice-Chairman	William A. Mills
	Secretary and Treasurer	Eugene Benkin
1949-1950:	Chairman	Bernard A. Lazard
	Vice-Chairman	Thomas R. Spillane
	Vice-Chairman	P. F. Gould
	Secretary and Treasurer	Eugene Benkin
1950-1951:	Chairman	Bernard A. Lazard
	Vice-Chairman	T. R. Spillane
	Vice-Chairman	Arthur Dillon
	Secretary and Treasurer	William A. Mills
1951-1952:	Chairman	Bernard A. Lazard
	Vice-Chairman	T. R. Spillane
	Vice-Chairman	A. M. Clarke
	Secretary and Treasurer	William A. Mills
1952-1953:	Chairman	William A. Mills
	Vice-Chairman	Claude Moats
	Vice-Chairman	Paul Stein
	Secretary and Treasurer	Michael Adilman



## Annual Meetings

Date: May 27-28, 1949

Place: Sheraton Bon Air Hotel, Augusta, Ga.

Principal Speakers:

Members of the Society:

J. B. Carson, Atlanta

Louis K. Bell, Augusta

A. J. Bows, Atlanta

Hugh Mercer, Atlanta

William F. Loflin, Columbus

Robert S. Pringle, Vice-President of the Fulton National Bank, Atlanta

Hon. John S. Graham, Assistant-Secretary of the Treasury, Washington, D. C.

W. A. Sutherland, Attorney, Sutherland, Tuttle and Brennan, Atlanta

---

Date: May 25-27, 1950

Place: General Oglethorpe Hotel, Savannah, Ga.

Principal Speakers:

Members of the Society:

Miss Ethleen Lasseter, Atlanta

William F. Loflin, Columbus

Joseph C. Noah, Director, Department of Labor, Birmingham, Ala.

James I. Keller, Vice-President, American Institute of Accountants, Miami, Fla.

Turner Smith, Chief of Criminal Tax Section, Department of Justice, Washington, D. C.

Lawrence E. Cohn, C.P.A., Washington, D. C.

Jules F. Addor, Office of Deputy Commissioner, Bureau of Internal Revenue, Washington, D. C.

---

Date: May 17-18, 1951

Place: Lanier Hotel, Macon, Ga.

Principal Speakers:

Members of the Society:

Prof. Harold M. Heckman, Athens

Harold E. Smith, Atlanta

James B. Carson, Atlanta

C. Victor Markwalter, Augusta

William J. Carter, Sr., Atlanta

Byron P. Harris, Atlanta

Douglas F. Hampson, Atlanta

Embry Kendrick, Atlanta

Leo J. Leonard, Columbus

T. S. Mauldin, Albany

A. L. Norris, Macon

T. R. Spillane, Savannah

Hon. George B. Hamilton, Treasurer, State of Georgia, Atlanta, Ga.

Albert Dozier, Director, Georgia Sales Tax Unit, Atlanta, Ga.

## Annual Meetings

Robert L. Persinger, C.P.A., Covington, Va.

Date: June 8-10, 1952

Place: General Oglethorpe Hotel, Savannah, Ga.

(The Southern States Accountants Conference was held jointly with the Georgia Society of Certified Public Accountants)

Mr. Brooks Geohegan of Macon, President of the Southern States Accountants Conference

### Principal Speakers:

John L. Carey, Executive Director of the American Institute of Accountants, New York, N. Y.

Frank Giffin, C.P.A., Meridian, Miss.

Prof. Harold Reed, C.P.A., Knoxville, Tenn.

J. B. Carson, C.P.A., Atlanta, Ga.

E. Eugene Mapes, C.P.A., Little Rock, Ark.

E. E. Armstrong, C.P.A., Shreveport, La.

J. A. Phillips, President of the American Institute of Accountants, Houston, Texas

Carman G. Blough, Director of Research, American Institute of Accountants, New York, N. Y.

Winston Brooke, C.P.A., Anniston, Ala.

J. Carlton Updike, C.P.A., Oklahoma City, Okla.

W. Kenneth Simpson, C.P.A., Louisville, Ky.

---

Date: May 31-June 1-2-3, 1953

Place: Highlands Country Club, Highlands, N. C.

### Principal Speakers:

#### Members of the Society:

A. M. Sterling, Atlanta

Roy L. Ward, Atlanta

Louis K. Bell, Augusta

Sam DuBose, Waycross

Charles H. Anderson, Albany

David G. Wurreeschke, Atlanta

Thomas W. Hudson, Atlanta

Neal Herring, Atlanta

Dr. R. C. Williams, Director of Hospital Services Division, Georgia Department of Public Health, Atlanta, Ga.

Norman D. Cann, C.P.A. and Attorney (member of the Georgia Society), Washington, D. C.

John L. Carey, Executive Director of the American Institute of Accountants, New York, N. Y.

Hon. Fielding L. Dilliard, Director, Income Tax Unit, Georgia Department of Revenue, Atlanta, Ga.

Hon. T. Coleman Andrews, Commissioner of Internal Revenue, Past President of the American Institute of Accountants, Washington, D. C.

## Annual Accounting Institutes

As previously reported, the First Annual Accounting Institute was held in Athens on October 31, 1947. The Institutes have been held annually since then. The Second, Third, and Fourth Annual Accounting Institutes held in 1948, 1949, and 1950 respectively were sponsored jointly by the University of Georgia College of Business Administration and the Georgia Society of Certified Public Accountants. The Fifth Georgia Accounting Institute and the First Georgia Tax Institute were held in Athens, October 25-27, 1951 and were sponsored by the Society and the Georgia Bar Association in cooperation with the University of Georgia Institute of Law and Government and the College of Business Administration. The Sixth Georgia Accounting Institute and the Second Georgia Tax Institute were held in Athens, October 30, 31-November 1, 1952. The Seventh Annual Tax Institute was held in Athens, October 23-24, 1953.

The Institutes have grown steadily in interest as evidenced by the attendance of members of the Society and members of the Georgia Bar Association.

Space prohibits a complete list of speakers but the following men are due special recognition for contributing to the success of the Institutes:

Earle C. King, Chief Accountant of S.E.C.  
Carman G. Blough, Director of Research, A.I.A.  
John L. Carey, Executive Director, A.I.A.  
T. Coleman Andrews, Past President, A.I.A.  
David Boyd Chase, Attorney, New York  
Mark Johnson, Rabkin & Johnson, New York

## Awarding of Certificates

The Society, in cooperation with the Georgia State Board of Accountancy, instituted a plan in 1948 whereby C.P.A. Certificates were awarded at a luncheon ceremony in honor of the successful candidates. The certificates are presented by the Chairman of the Georgia State Board of Accountancy and the President and other officers and trustees of the Society take part in the ceremony.

At the same time the Society began the practice of awarding a gold key to the candidate having the highest grade on the preceding Georgia examination:

Gold key winners have been:

Charles Edwin Beall of Atlanta (placed among the top eight in the nation in a field of over 7,000 candidates to win an Elijah Watt Sells honorable mention award)

James E. Belcher of Atlanta

Homer A. Black of Athens (placed second in the nation to win the Elijah Watt Sells Silver Medal)

William J. Bookholt of Atlanta

W. L. Bost of Atlanta

Harman R. Norris of Atlanta

Fred A. Skellie, Jr. of Atlanta

George Leon Wilkins of Atlanta

E. Ellwood Wright, Jr. of Atlanta

Mr. and Mrs. A. Martin Sterling were awarded certificates March 25, 1950 to become the first man and wife in the nation to ever receive certificates jointly, and the second couple in the United States to pass the C.P.A. examination at the same time.

## Growth of the Society

### *Comparison of Membership*

	<i>May 1949</i>	<i>October 1953</i>	<i>Growth</i>
Fellows, Practicing	193	334	141
Fellows, Non-practicing	65	107	42
Total Fellows	<u>258</u>	<u>441</u>	<u>183</u>
Associates	122	146	24
Total	<u>380</u>	<u>587</u>	<u>207</u>
C.P.A.'s with Georgia Certificates	376	589	213
Membership Ratio	69%	75%	6%
Members of Institute	149	312	163
Institute Membership Ratio	40%	53%	13%

### *Society Membership—October 1, 1953*

	<i>Fellows— Practicing</i>	<i>Fellows— Non- Practicing</i>	<i>Associates</i>	<i>Total</i>
Albany	27	2	14	43
Athens	10	1	4	15
Atlanta	208	83	44	335
Augusta	21	—	18	39
Columbus	22	7	20	49
Macon	18	3	15	36
Rome	8	3	10	21
Savannah	20	3	21	44
Honorary	—	5	—	5
	<u>334</u>	<u>107</u>	<u>146</u>	<u>587</u>

## Service On A. I. A. Council and Committees

The members of the Georgia Society of Certified Public Accountants who have served on the Council and on various committees of the American Institute of Accountants during the five year period 1949-1954, are as follows:

### *Members of Council:*

#### *Elected:*

1949-1951 William F. Loflin  
1951-1954 William J. Carter, Sr.

#### *Ex-officio:*

1950-1951 S. M. Wellborn, Jr.  
1951-1952 John M. Read  
1952-1953 Hugh M. Mercer  
1953-1954 Harry E. Fourcher, Jr.

## Service On A. I. A. Council and Committees

### *Committee on Co-ordination of Activities of State and National Organizations:*

1949-1950 T. S. Mauldin

### *Committee on Federal Government Accounting:*

1949-1950 Donald F. Stewart

### *Committee on Federal Taxation:*

1949-1953 William J. Carter, Sr.

### *Committee on Membership:*

1949-1950 Walter G. Askew, Jr.

1949-1950 Brooks Geohegan

1949-1950 T. S. Mauldin

1949-1951 Henry W. Neill

1949-1951 Thomas M. Weber

1949-1952 S. M. Wellborn, Jr.

1950-1953 Harry E. Fourcher, Jr.

1950-1954 Charles E. Williams

1951-1954 Louis K. Bell

1951-1952 Roy L. Ward

1952-1954 Claude M. Hamrick, Jr.

1952-1954 James H. Willis

1953-1954 Thomas R. Spillane

1953-1954 W. A. Walker

### *Committee on Municipal Accounting:*

1949-1950 Truman W. Clifton

### *Committee on Natural Business Year:*

1949-1950 Roy L. Ward

1951-1952 Louis K. Bell

1952-1953 W. J. Nettles

### *Committee on Social Security:*

1949-1950 Byron P. Harris, Chairman

### *Trial Board:*

1949-1950 William J. Carter, Sr.

1952-1954 William J. Carter, Sr.

### *Committee on Nominations:*

1950-1951 T. S. Mauldin

### *Committee on Technical Sessions:*

1951-1952 John M. Read

### *Committee on Auditing Procedure:*

1952-1954 J. B. Carson

### *Advisory Committee on Uniform C.P.A. Examination:*

1952-1954 Victor Markwalter

### *Committee on Cooperation with Bankers:*

1952-1953 M. H. Barnes

## Service On A. I. A. Council and Committees

### *Committee on History:*

1952-1953 Embry M. Kendrick

1953-1954 Roy L. Ward

### *Committee on Interstate Practice:*

1952-1954 T. S. Mauldin

### *Advisory Committee on Local Practitioners:*

1953-1954 Louis K. Bell

---

### *Special Committee On Revision of By-Laws*

The President appointed a special committee to make a study of the Society's By-Laws and to report on any suggested revisions thereof during 1948-1949. This committee was composed of the following:

Embry M. Kendrick, Chairman

P. W. Christian

T. M. Weber

A. L. Norris

The suggestions of this committee were approved by the Trustees and later by the membership at the annual meeting in May, 1949.

Later the By-Laws, as amended July 12, 1952, were printed and distributed to the membership.

### *Special Committee On Cooperation with Bankers*

During 1949 a special committee from the Society, the Country Bank Operations Committee of The Georgia Bankers Association, and representatives of Robert Morris Associates met in Atlanta with a view to recommending minimum information which banks would like to see contained in certified audit reports which are to be used by the banks in connection with the extension of credit.

Committee members from the State Society included Byron P. Harris, Chairman; John M. Read, Embry M. Kendrick, Ethleen Lasseter, Hugh M. Mercer, Albert L. Norris, and Ben W. Brannon.

### *Special Committee On Hospital Accounting*

During 1952 the President appointed a Special Committee on Hospital Accounting as follows:

Charles H. Anderson, Chairman

Embry M. Kendrick

George C. Slickman

The committee worked jointly with special committees from the Georgia Hospital Association, The University of Georgia, Atlanta Division, and the Georgia State Department of Health, Division of Hospital Services.

The results of the joint committees' work was a manual, "Hospital Accounting," further described as "A recommended system of bookkeeping and reporting to meet minimum needs for hospital administration," published in 1953.

#### *Small Practitioners Committee*

Under the direction of Louis K. Bell, Chairman, the Small Practitioners Committee of the Georgia Society held its first seminar in Macon, Ga., on December 6, 1952. Speakers at this meeting were Roy L. Ward of Atlanta, Bernard A. Lazard of Savannah, and Sam DuBose of Waycross. Seventy-two members of the Georgia Society from all parts of the state attended the meeting.

#### *Public Relations*

During the period covered by this history the Society has accomplished much towards a better understanding and appreciation of accounting in general and accountants in particular.

Aided by material, TV films, and transcription records furnished by the American Institute of Accountants, the various chapters added live panel programs over radio and television to bring to the general public the story of the accountant's place in the economy and civic life of Georgia.

#### *Inter-American Accountants Conference*

T. S. Mauldin, past president of the Society, was a delegate to the First Inter-American Accountants Conference held in San Juan, Puerto Rico, in May of 1949 and was also a delegate to the Second Inter-American Accountants Conference held in Mexico City in November 1951.

#### *Georgia Conference of Lawyers and Certified Public Accountants*

In accordance with action separately taken by the Georgia Bar Association and Georgia Society of Certified Public Accountants, in keeping with the statement of principles approved in 1951 by the National Conference of Lawyers and Certified Public Accountants, in turn ratified by the American Bar Association and American Institute of Accountants, the "Georgia Conference of Lawyers and Certified Public Accountants" was formed in 1952.

The conference adopted and published rules and regulations governing its procedure, its jurisdiction and the handling of complaints involving controversies affecting members of either the legal or accounting profession.

#### *New Chapter 1949*

The eighth chapter of the Society was organized in November, 1949 at Athens with Harold M. Heckman as its first chairman.



### *Columbus Chapter Donates Library*

Forty-five volumes to serve as the beginning of a tax library were presented to the Columbus Off-Campus Center of the University of Georgia by the Columbus Chapter on November 13, 1952. William F. Loflin, Chairman of the Columbus Chapter, made the presentation to Rembert Houser, Director of the Off-Campus Center and Harold Heckman, Head of the Accounting Department at the University of Georgia.

### *Deaths*

During the period covered by this history the Society was saddened by the deaths of the following members:

1949:

R. L. Holland of Savannah, Past President of the Society  
O. P. Allen of Atlanta, Past Treasurer of the Society  
Frank Gormley of Savannah  
C. W. Saussy of Savannah

1950:

Sydney T. Lee of Savannah, Past President of the Society and a member of the State Board of Accountancy at the time of his death

1951:

Henry W. Neill of Augusta, Past President of the Society  
Arthur Hancock of Savannah

1952:

Col. Henry F. Meyer of Savannah, Past President of the Society and, at the time of his death, President of the Southern States Accountants Conference

Prof. John F. Burke of Athens

1953:

James E. Andersen of Atlanta  
Walter J. Carrico of Atlanta  
Moss W. Harrison of Columbus

### *Charter Revision*

The Georgia Society of Certified Public Accountants, Inc. revised its Charter on June 26, 1953 and renewed it for a period of twenty years.

### *Members of The Georgia State Board of Accountancy*

1950:

Mr. William F. Loflin, Columbus, Chairman  
Mr. W. W. Stribling, Atlanta  
Mr. C. R. Bush, Macon  
Mr. Sydney T. Lee, Savannah  
Mr. C. V. Stanton, Waycross (attorney member)

1951:

Mr. W. W. Stribling, Atlanta, Chairman  
Mr. C. R. Bush, Macon  
Mr. William F. Loflin, Columbus  
Mr. Victor Markwalter, Augusta  
Mr. C. V. Stanton, Waycross (attorney member)

1952:

Mr. C. R. Bush, Macon, Chairman  
Mr. Victor Markwalter, Augusta  
Mr. M. H. Barnes, Atlanta  
Mr. W. W. Stribling, Atlanta  
Mr. C. V. Stanton, Waycross (attorney member)

1953:

Mr. Victor Markwalter, Augusta, Chairman  
Mr. M. H. Barnes, Atlanta  
Mr. W. W. Stribling, Atlanta  
Mr. C. R. Bush, Macon  
Mr. C. V. Stanton, Waycross (attorney member)

## Certificates Issued by the Georgia Board February 1949 - May 1953

<i>Cert. No.</i>	<i>Name</i>	<i>Date</i>
538	Harold S. Willingham, Marietta.....	Feb. 1949
539	Jesse Holliday Bryan, Augusta.....	Mar. 1949
540	George Hinton Herbert, Jr., Atlanta.....	Mar. 1949
541	Harrison Wynne James, Jr., LaGrange.....	Mar. 1949
542	Jasper C. Johnson, Atlanta.....	Mar. 1949
543	Peter F. Seedyke, Atlanta.....	Mar. 1949
544	Fred Albert Skellie, Jr., Brookhaven.....	Mar. 1949
545	David Franklin Thompson, Albany.....	Mar. 1949
546	Leonard M. Bernes, Atlanta.....	Mar. 1949
547	H. Ashlin Dykes, Atlanta.....	Mar. 1949
548	Edmund Miller, Atlanta.....	Mar. 1949
549	Carlos F. Coopage, Sr., Augusta.....	April 1949
550	William Dean Kelley, Atlanta.....	April 1949
551	Elliott C. Serotta, Augusta.....	April 1949
552	George D. Caraway, Atlanta.....	April 1949
553	Russell P. Crohen, Augusta.....	May 1949
554	Ernest J. Rudert, Rome.....	Aug. 1949
555	Frank Anthony Bilton, Atlanta.....	Aug. 1949
556	Gerald N. Herring, Jr., Tifton.....	Aug. 1949
557	John Raymond Jones, Atlanta.....	Aug. 1949
558	Herbert C. Grimm, Atlanta.....	Aug. 1949
559	Howard J. Aronin, Atlanta.....	Sept. 1949
560	Homer A. Black, Athens.....	Sept. 1949
561	William Allen Clary, Macon.....	Sept. 1949
562	Ellis Paul Davis, Thomasville.....	Sept. 1949
563	Roy B. Day, Decatur.....	Sept. 1949
564	Roger Martin Denning, Atlanta.....	Sept. 1949
565	Philip H. Dohn, Jr., Atlanta.....	Sept. 1949
566	Lucius Samuel DuBose, Waycross.....	Sept. 1949
567	James D. DuVal, Atlanta.....	Sept. 1949
568	William Blanchard Eidson, Atlanta.....	Sept. 1949
569	J. William Greene, Emory University.....	Sept. 1949
570	Claude Malone Hamrick, Jr., Smyrna.....	Sept. 1949
571	Laurence Hobart, Chamblee.....	Sept. 1949
572	Edwin Haldon Johnson, Sr., Augusta.....	Sept. 1949
573	Harvey Pope Lawrence, Atlanta.....	Sept. 1949
574	John Edward Lee, Jr., Albany.....	Sept. 1949
575	William O. Matthiessen, Atlanta.....	Sept. 1949
576	John Andrew Milam, Atlanta.....	Sept. 1949
577	J. Thaddeus Moss, Atlanta.....	Sept. 1949
578	Robert Saville Perry, Athens.....	Sept. 1949
579	Ray H. Puckett, Albany.....	Sept. 1949
580	Edward Richardson, Jr., Atlanta.....	Sept. 1949
581	Thomas James Trussell, Columbus.....	Sept. 1949

# Certificates Issued by the Georgia Board February 1949 - May 1953

<i>Cert. No.</i>	<i>Name</i>	<i>Date</i>
582	Ross Wilson, Atlanta.....	Sept. 1949
583	William Earl Elmore, Decatur.....	Sept. 1949
584	William Bernard Houston, Macon.....	Sept. 1949
585	Paul A. Stein, Los Angeles, Calif.....	Sept. 1949
586	James Morgan Anderson, Jr., Atlanta.....	Sept. 1949
587	Jack C. Favors, Columbus.....	Dec. 1949
588	James L. Pierce, Albany.....	Feb. 1950
589	Alexander Martin Sterling, Atlanta.....	Feb. 1950
590	Elizabeth Adams Sterling, Atlanta.....	Feb. 1950
591	Thomas Daniel Johnson, Jr., East Point.....	Feb. 1950
592	Lawson French Bell, Atlanta.....	Mar. 1950
593	James S. Boland, Hapeville.....	Mar. 1950
594	Otis Lee Childs, Jr., Atlanta.....	Mar. 1950
595	Joseph Cuba, Atlanta.....	Mar. 1950
596	James David Kay, Jr., Decatur.....	Mar. 1950
597	Ernest Gaines Kimbrough, Jr., Atlanta.....	Mar. 1950
598	James D. Lewis, Atlanta.....	Mar. 1950
599	A. Waldo Sowell, Jr., Atlanta.....	Mar. 1950
600	Stuart Keith Utterback, Atlanta.....	Mar. 1950
601	Albert S. Dillon, Jr., Atlanta.....	Mar. 1950
602	James Linwood Turner, Atlanta.....	Mar. 1950
603	James A. Blissit, Decatur.....	May 1950
604	Thomas V. Bumbarger, Decatur.....	Aug. 1950
605	William Thomas Hankins, Jr., Atlanta.....	Aug. 1950
606	Harper H. Harden, Jr., Atlanta.....	Aug. 1950
607	Hugh Edwin Hilliard, Hapeville.....	Aug. 1950
608	Leonidas Edwin Rice, Athens.....	Aug. 1950
609	Wilson Arthur Walker, Macon.....	Aug. 1950
610	William Franklin Carter, Atlanta.....	Sept. 1950
611	Charles Kearns Connelly, Jr., Lancaster, S. C.....	Sept. 1950
612	Stanley Hirsch, Columbus.....	Sept. 1950
613	Leon Davis Howell, Atlanta.....	Sept. 1950
614	James Gottfried Johnson, Atlanta.....	Sept. 1950
615	Harold S. Lee, Jr., Atlanta.....	Sept. 1950
616	Roy Bates McCutcheon, Jr., Augusta.....	Sept. 1950
617	Wiley Waring Milam, Decatur.....	Sept. 1950
618	Harman Randall Norris, Atlanta.....	Sept. 1950
619	William H. Settle, Decatur.....	Sept. 1950
620	W. Paul Skelton, Jr., Atlanta.....	Sept. 1950
621	William Bradford Smith, Jr., Dublin.....	Sept. 1950
622	William L. Bost, Atlanta.....	Oct. 1950
623	Edward R. Gray, Jr., Atlanta.....	Oct. 1950
624	William Eugene Grubbs, Jr., Atlanta.....	Oct. 1950
625	James H. Prince, Atlanta.....	Oct. 1950

# Certificates Issued by the Georgia Board

## February 1949 - May 1953

<i>Cert. No.</i>	<i>Name</i>	<i>Date</i>
626	Bernard D. Hathcock, Jr., Miami, Fla.....	Nov. 1950
627	Larzette G. Hale, Atlanta.....	Mar. 1951
628	Harold Edwin Beasley, Athens.....	Mar. 1951
629	William T. Bitzer, Columbus.....	Mar. 1951
630	Ralph Millard Braswell, Sr., Atlanta.....	Mar. 1951
631	Harold Coleman Calhoun, Atlanta.....	Mar. 1951
632	Gordon Cubbedge Carson, Jr., Savannah.....	Mar. 1951
633	Carroll Walen Everett, Atlanta.....	Mar. 1951
634	Herbert Wise Fingerhut, Columbus.....	Mar. 1951
635	William E. Godfrey, Atlanta.....	Mar. 1951
636	H. H. Hammond, Griffin.....	Mar. 1951
637	James E. Hood, Atlanta.....	Mar. 1951
638	Walter R. Jennings, Columbus.....	Mar. 1951
639	Lee Fincher Jerkins, Athens.....	Mar. 1951
640	Winfrey Clement Langford, Atlanta.....	Mar. 1951
641	Otis B. LeMay, Jr., Columbus.....	Mar. 1951
642	Carlton O. MacNeely, Columbus.....	Mar. 1951
643	Mortimer F. Meadors, Macon.....	Mar. 1951
644	Marshall Taylor Sasser, Macon.....	Mar. 1951
645	Paul Wilson Shepard, Adel.....	Mar. 1951
646	Fredrick Lewis Thompson, Atlanta.....	Mar. 1951
647	William Ashley Verlander, Atlanta.....	Mar. 1951
648	Arthur Hamilton Waite, III, Atlanta.....	Mar. 1951
649	George Leon Wilkins, Atlanta.....	Mar. 1951
650	Latham Richard Winn, Jr., Atlanta.....	Mar. 1951
651	E. Elwood Wright, Jr., Atlanta.....	Mar. 1951
652	Edwin T. Alsaker, Atlanta.....	May 1951
653	Howard F. Laney, Macon.....	May 1951
654	William Brusse, Atlanta.....	July 1951
655	Alva Lee Pennington, Atlanta.....	July 1951
656	Royce F. West, Decatur.....	July 1951
657	Thomas Earl Lamon, Valdosta.....	July 1951
658	William J. Carter, Jr., Atlanta.....	Sept. 1951
659	Max M. Cuba, Atlanta.....	Sept. 1951
660	Pope Martin Ellard, Atlanta.....	Sept. 1951
661	John B. Guy, Thomasville.....	Sept. 1951
662	Isaac Nace Habif, Atlanta.....	Sept. 1951
663	Frank W. Hempstead, Columbus.....	Sept. 1951
664	Clifton Ray Jones, Atlanta.....	Sept. 1951
665	James Robinson Kinard, Decatur.....	Sept. 1951
666	Leon McNeill Melvin, Atlanta.....	Sept. 1951
667	James Leonauds Respass, Jr., Atlanta.....	Sept. 1951
668	Herbert Wallace Traylor, Atlanta.....	Sept. 1951
669	Floyd Mashburn Turk, Ocilla.....	Sept. 1951

# Certificates Issued by the Georgia Board

## February 1949 - May 1953

<i>Cert. No.</i>	<i>Name</i>	<i>Date</i>
670	Joseph Harrison Burke, Atlanta.....	Oct. 1951
671	Maurice Michael Egan, Jacksonville, Fla.....	Nov. 1951
672	Walter D. Rhoads, Jr., Savannah.....	Nov. 1951
673	Gustave C. Bethke, Avondale Estates.....	Nov. 1951
674	Arthur E. Gaik, Atlanta.....	Nov. 1951
675	Preston Allen Sewell, Atlanta.....	Nov. 1951
676	Caroline Elkins Burton, Waycross.....	Dec. 1951
677	Earl Raymond Crim, Jr., Atlanta.....	Dec. 1951
678	Hugh Lochridge Macaulay, Atlanta.....	Dec. 1951
679	Melvin Gordon Satlof, Columbus.....	Dec. 1951
680	John Oliver Warren, Atlanta.....	Jan. 1952
681	William R. Anchors, Decatur.....	Feb. 1952
682	James Arogoeti, Atlanta.....	Feb. 1952
683	Holcombe T. Marshall, Marietta.....	Feb. 1952
684	William Newton, Atlanta.....	Feb. 1952
685	Lee M. Alford, Atlanta.....	Mar. 1952
686	Mack H. Barnes, Jr., Atlanta.....	Mar. 1952
687	James Kennerly Boatwright, Jr., LaGrange.....	Mar. 1952
688	Cecil Atkins Broach, Bremen.....	Mar. 1952
689	Elvin Edward East, Albany.....	Mar. 1952
690	Erwin James Eldridge, Rome.....	Mar. 1952
691	William Alfred Freeman, Atlanta.....	Mar. 1952
692	Ralph Buford Garrett, Jr., Atlanta.....	Mar. 1952
693	Julian Wellmon Hamrick, Atlanta.....	Mar. 1952
694	Jack Earl Harvey, Jr., Columbus.....	Mar. 1952
695	Phil M. Henry, Chamblee.....	Mar. 1952
696	Charles Walker Jenkins, Albany.....	Mar. 1952
697	Herschel Rex Larkin, Augusta.....	Mar. 1952
698	Monty Michael Mills, Atlanta.....	Mar. 1952
699	Cornelius Wallace Smith, Jr., Decatur.....	Mar. 1952
700	Sol Spielberg, Atlanta.....	Mar. 1952
701	William Bradford Thatcher, Atlanta.....	Mar. 1952
702	William J. Bookholt, Atlanta.....	Apr. 1952
703	Richard Carroll Kidd, Atlanta.....	May 1952
704	Charles Barromeo Daly, Atlanta.....	May 1952
705	Thomas H. Hearn, Atlanta.....	May 1952
706	John Cabell Ethridge, Brookhaven.....	July 1952
707	Robert P. Reese, Atlanta.....	July 1952
708	Harry William Barr, Atlanta.....	Sept. 1952
709	John Forsyth Bates, Jr., Augusta.....	Sept. 1952
710	Samuel C. Bishop, Atlanta.....	Sept. 1952
711	Robert Lee Bowling, Rome.....	Sept. 1952
712	James Preston Boyle, Atlanta.....	Sept. 1952
713	George W. Coleman, Atlanta.....	Sept. 1952

# Certificates Issued by the Georgia Board

## February 1949 - May 1953

<i>Cert. No.</i>	<i>Name</i>	<i>Date</i>
714	Joe Ben Cordell, Atlanta.....	Sept. 1952
715	James Willis Davis, Atlanta.....	Sept. 1952
716	Thomas Kenneth Eddins, Jr., Atlanta.....	Sept. 1952
717	Carl W. Ethridge, Hapeville.....	Sept. 1952
718	Hinton Grady Fussell, Augusta.....	Sept. 1952
719	Hilary C. Gardner, Atlanta.....	Sept. 1952
720	Burton H. Gershon, Atlanta.....	Sept. 1952
721	Charles E. Harrison, Atlanta.....	Sept. 1952
722	Charles Ray Jones, Decatur.....	Sept. 1952
723	John Peter Kanes, Atlanta.....	Sept. 1952
724	Milton Krebs, Atlanta.....	Sept. 1952
725	Edward Aloysius Markwalter, Augusta.....	Sept. 1952
726	John Gleaton Martin, Decatur.....	Sept. 1952
727	Sidney L. May, Jr., Decatur.....	Sept. 1952
728	Olin J. McGill, Atlanta.....	Sept. 1952
729	Robert J. Merchant, Albany.....	Sept. 1952
730	John Travers Rittman, Decatur.....	Sept. 1952
731	Kenneth Robertson Shutts, Atlanta.....	Sept. 1952
732	Frank Elliott Wall, Atlanta.....	Sept. 1952
733	Durwood C. Harvey, Atlanta.....	Sept. 1952
734	Ralph Victor Benator, Atlanta.....	Oct. 1952
735	John Elmer Champion, Athens.....	Oct. 1952
736	Emile Fallaize, Atlanta.....	Oct. 1952
737	U. R. Jenkins, Winder.....	Oct. 1952
738	Henry Keller, Jr., Atlanta.....	Oct. 1952
739	George Thomas Powell, Decatur.....	Oct. 1952
740	Edward W. Saunders, Atlanta.....	Oct. 1952
741	Grover M. Stallings, Atlanta.....	Oct. 1952
742	Cyril P. Taylor, Atlanta.....	Oct. 1952
743	James Allen Woodall, Atlanta.....	Oct. 1952
744	William W. Wrye, Savannah.....	Oct. 1952
745	Judson Harrell Drewry, Camilla.....	Nov. 1952
746	James William Allen, Macon.....	Nov. 1952
747	William Edward Farrell, Atlanta.....	Nov. 1952
748	Thomas W. Hudson, Jr., Atlanta.....	Nov. 1952
749	James Edward Belcher, Atlanta.....	Nov. 1952
750	Frederick W. Hesse, Atlanta.....	Dec. 1952
751	Thomas M. Wise, College Park.....	Dec. 1952
752	Lamar Whitworth Davis, Savannah.....	Jan. 1953
753	C. A. Nickerson, Atlanta.....	Jan. 1953
754	Louis H. Heald, Thomasville.....	Feb. 1953
755	Charles William Parker, Macon.....	Feb. 1953
756	Abraham Alhadeff, Atlanta.....	Mar. 1953
757	Charles Edwin Beall, Decatur.....	Mar. 1953

## Certificates Issued by the Georgia Board February 1949 - May 1953

<i>Cert. No.</i>	<i>Name</i>	<i>Date</i>
758	Glenn C. Blaisdell, Decatur.....	Mar. 1953
759	William H. Chancey, Jr., Atlanta.....	Mar. 1953
760	James Coleman Garrett, Macon.....	Mar. 1953
761	Carl Eugene Hannah, Atlanta.....	Mar. 1953
762	Charles H. McMillan, Jr., Decatur.....	Mar. 1953
763	Julius George Napoles, Atlanta.....	Mar. 1953
764	Theron L. Parr, Atlanta.....	Mar. 1953
765	H. Harrison Tillman, Decatur.....	Mar. 1953
766	James F. Weeks, Macon.....	Mar. 1953
767	Milton Lewis Bach, Decatur.....	May 1953
768	Carl S. Hey, Jr., Savannah.....	May 1953

\* \* \* \* \*

### Conclusion

The Committee on History and Archives for the year ended May 31, 1954 gratefully acknowledges the contributions made by the History and Archives Committees during the five year period covered by this booklet.

Committee on History and Archives  
Roy L. Ward, Chairman  
A. P. Butler

May 31, 1954.